

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh modernisasi sistem administrasi perpajakan, sosialisasi perpajakan dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi pada Kantor Pelayanan Pajak Pratama Surabaya Genteng.

Jenis penelitian ini adalah penelitian kuantitatif dengan penyebaran kuesioner. Metode pemilihan sampel dalam penelitian adalah *purposive sampling*, yaitu pemilihan sampel berdasarkan kriteria yang telah ditentukan. Sampel yang digunakan sebanyak 100 wajib pajak orang pribadi. Metode analisis menggunakan analisis regresi linier berganda dengan menggunakan program SPSS versi 23.

Hasil penelitian menunjukkan bahwa modernisasi sistem administrasi perpajakan berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi karena hal ini didukung dengan kemudahan wajib pajak dalam mengakses kebutuhan perpajakan mulai dari mendaftarkan diri hingga melaporkan pajaknya melalui teknologi berbasis *online*. Sosialisasi perpajakan tidak berpengaruh terhadap kepatuhan wajib pajak orang pribadi, hal ini disebabkan beberapa wajib pajak belum bisa memahami karena keterbatasan yang dimiliki misalnya sekarang sudah berlakunya sistem elektronik namun beberapa wajib pajak belum bisa mengoperasikan melalui seluler ini merupakan penghambat penyampaian SPT. Sedangkan sanksi perpajakan berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi karena sanksi sudah diterapkan secara tegas dan disiplin di KPP Pratama Surabaya Genteng.

Kata Kunci : Modernisasi Sistem Administrasi Perpajakan, Sosialisasi Perpajakan Sanksi perpajakan, Kepatuhan Wajib Pajak Orang Pribadi.

ABSTRACT

This research aimed to examine the effect of modernization of tax administration system, taxation socialization and tax sanctions on the personal tax payers compliance at KPP Pratama Genteng, Surabaya.

The research was quantitative, while, the instrument used questionnaires. Moreover, data collection technique used purposive sampling method, in which the collection was based on criteria given. In line with, there was 100 individual taxpayers. In addition, data analysis technique used multiple linear regression with SPSS version 23.

The research results concluded modernization of tax administration system had positive effect on the individual taxpayers compliance, since was supported as the taxpayers were easy to access its tax requirements, which started from registration into taxes reporting through online-based technology. On the other hand, tax socialization did not affect the individual taxpayers compliance. This happened due to community low interest as they preferred having tax consultants rather than participating in tax socialization. As consequence, the tax socialization had less attention from the public. In addition, the taxation sanction had positive effect on the individual taxpayers compliance as sanctions had been applied strictly and disciplined in KPP Pratama Genteng, Surabaya. At this point the individual taxpayer compliance would be increased.

Keyword : Modernization of tax Administration System, Taxation Socialization Tax Sanctions, Individual Taxpayers Compliance

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